

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Wabash County Schools (8050)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
<b>Student Academic Achievement</b>							
Certified Salaries	110	\$7,993,126	\$7,360,657	\$7,285,311	\$7,360,296	-2.0%	1.0%
Non - Certified Salaries	120	\$1,367,221	\$1,424,088	\$1,401,307	\$1,377,344	0.2%	-1.7%
Group Health Insurance	222	\$1,018,157	\$1,007,138	\$1,021,731	\$1,061,559	1.0%	3.9%
Transfer Tuition to Other School Corps Within State	561	\$1,091,825	\$1,051,745	\$1,014,297	\$995,034	-2.3%	-1.9%
Miscellaneous Objects	876 - 899	\$2,016	\$97	\$92	\$589,492	313.5%	640652.4%
Social Security Certified	212	\$580,014	\$532,913	\$528,900	\$534,718	-2.0%	1.1%
Teacher Retirement Fund, After 7-1-95	216	\$370,354	\$397,670	\$444,986	\$467,923	6.0%	5.2%
Nonlicensed Employees	136	\$161,205	\$168,162	\$184,412	\$179,525	2.7%	-2.7%
Severance/Early Retirement Pay	213	\$66,206	\$167,078	\$136,441	\$165,858	25.8%	21.6%
Public Employees Retirement Fund	214	\$101,837	\$120,777	\$136,709	\$148,435	9.9%	8.6%
Operational Supplies	611	\$165,670	\$150,857	\$134,309	\$122,208	-7.3%	-9.0%
Other Group Insurance Authorized by Statute	224	\$112,904	\$109,099	\$98,496	\$117,390	1.0%	19.2%
Social Security Noncertified	211	\$106,351	\$111,957	\$111,915	\$109,325	0.7%	-2.3%
Teacher Retirement Fund, Prior to 7-1-95	215	\$156,059	\$129,502	\$105,863	\$100,415	-10.4%	-5.1%
Computer Hardware	741	\$235,857	\$42,662	\$37,476	\$76,064	-24.6%	103.0%
Content	747	\$117,425	\$35,563	\$59,189	\$50,841	-18.9%	-14.1%
Travel	580	\$98,535	\$76,904	\$66,796	\$47,385	-16.7%	-29.1%
Library Books	640	\$43,534	\$38,322	\$36,076	\$38,195	-3.2%	5.9%
Equipment	730	\$32,780	\$16,595	\$14,314	\$37,556	3.5%	162.4%
Instructional Programs Improvement Services	312	\$14,115	\$19,067	\$41,280	\$32,248	22.9%	-21.9%
Instruction Services	311	\$11,854	\$13,866	\$10,791	\$29,466	25.6%	173.1%
Pupil Services	313	\$0	\$8,040	\$14,224	\$23,159	NA	62.8%
Licensed Employees	135	\$51,894	\$40,905	\$53,695	\$21,524	-19.7%	-59.9%
Distance Learning Equipment	742	\$5,597	\$9,700	\$26,133	\$21,366	39.8%	-18.2%
Group Life Insurance	221	\$19,036	\$18,462	\$16,754	\$19,796	1.0%	18.2%
Staff Services	314	\$15,113	\$14,018	\$13,831	\$13,730	-2.4%	-0.7%
Textbooks	630	\$322,082	\$138,651	\$112,290	\$6,813	-61.9%	-93.9%
Other Supplies and Materials	615, 660 - 689	\$6,081	\$10,451	\$64,907	\$3,728	-11.5%	-94.3%
Dues and Fees	810	\$3,045	\$3,331	\$3,254	\$3,445	3.1%	5.9%
Rentals	440	\$155,000	\$158,200	\$155,000	\$3,200	-62.1%	-97.9%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$5,592	\$5,630	\$5,387	\$3,167	-13.3%	-41.2%
Periodicals	650	\$4,734	\$4,188	\$3,220	\$2,193	-17.5%	-31.9%
Other Professional and Technical Services	319	\$2,768	\$1,800	\$4,648	\$1,832	-9.8%	-60.6%
Stipends	131	\$208	\$4,500	\$15,699	\$1,520	64.3%	-90.3%
Postage and Postage Machine Rental	532	\$1,700	\$503	\$2,874	\$490	-26.7%	-83.0%
Workers Compensation Insurance	225	\$0	\$4,542	\$9,514	\$0	NA	-100.0%
Other Technology Hardware	746	\$20,388	\$12,454	\$1,353	\$0	-100.0%	-100.0%
Connectivity	744	\$10,138	\$24	\$16,050	\$0	-100.0%	-100.0%
Other Purchased Services	593	\$80	\$0	\$0	\$0	-100.0%	NA

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Wabash County Schools (8050)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Professional Development	748	\$0	\$399	\$0	\$0	NA	NA
Sub Awards/Grants to Other Gov. Units < \$25,000	930	\$55,831	\$0	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$6,437	\$4,829	\$3,336	-\$138	NA	-104.1%
<b>Student Academic Achievement Total</b>		<b>\$14,532,769</b>	<b>\$13,415,345</b>	<b>\$13,392,862</b>	<b>\$13,767,102</b>	<b>-1.3%</b>	<b>2.8%</b>
<b>Student Instructional Support</b>							
Certified Salaries	110	\$2,126,903	\$1,992,985	\$1,793,291	\$1,703,788	-5.4%	-5.0%
Non - Certified Salaries	120	\$744,903	\$760,753	\$782,154	\$781,560	1.2%	-0.1%
Group Health Insurance	222	\$463,237	\$556,023	\$476,625	\$456,701	-0.4%	-4.2%
Instruction Services	311	\$0	\$87,266	\$251,075	\$170,636	NA	-32.0%
Social Security Certified	212	\$157,043	\$146,853	\$133,363	\$126,276	-5.3%	-5.3%
Teacher Retirement Fund, After 7-1-95	216	\$119,917	\$112,502	\$106,437	\$122,724	0.6%	15.3%
Public Employees Retirement Fund	214	\$77,865	\$89,392	\$103,720	\$110,300	9.1%	6.3%
Social Security Noncertified	211	\$54,882	\$56,093	\$57,599	\$58,022	1.4%	0.7%
Severance/Early Retirement Pay	213	\$23,897	\$81,839	\$48,507	\$50,635	20.6%	4.4%
Other Group Insurance Authorized by Statute	224	\$44,197	\$43,592	\$37,652	\$42,626	-0.9%	13.2%
Travel	580	\$36,825	\$42,393	\$32,700	\$31,639	-3.7%	-3.2%
Teacher Retirement Fund, Prior to 7-1-95	215	\$42,067	\$43,493	\$39,248	\$28,656	-9.2%	-27.0%
Content	747	\$13,878	\$13,681	\$24,457	\$24,963	15.8%	2.1%
Operational Supplies	611	\$44,473	\$34,242	\$20,373	\$20,256	-17.8%	-0.6%
Nonlicensed Employees	136	\$8,285	\$14,605	\$18,155	\$16,503	18.8%	-9.1%
Group Life Insurance	221	\$9,033	\$8,825	\$7,375	\$8,137	-2.6%	10.3%
Pupil Services	313	\$6,968	\$8,000	\$3,500	\$7,500	1.9%	114.3%
Other Communication Services	533 - 539	\$1,233	\$4,448	\$1,632	\$4,080	34.9%	149.9%
Data Processing Services	316	\$5,243	\$0	\$0	\$3,194	-11.7%	NA
Dues and Fees	810	\$2,438	\$3,260	\$3,370	\$1,571	-10.4%	-53.4%
Cleaning Services	420	\$713	\$1,387	\$503	\$825	3.7%	64.2%
Unemployment Insurance	230	\$645	\$0	-\$3	\$289	-18.2%	NA
Other Professional and Technical Services	319	\$120	\$1,690	\$1,860	\$162	7.8%	-91.3%
Repairs and Maintenance Services	430	\$379	\$187	\$265	\$63	-36.1%	-76.1%
Staff Services	314	\$0	\$50	\$0	\$28	NA	NA
Other Supplies and Materials	615, 660 - 689	\$30	\$3,961	\$32	\$12	-20.7%	-63.8%
Licensed Employees	135	\$0	\$0	\$2,048	\$0	NA	-100.0%
Workers Compensation Insurance	225	\$0	\$81	\$0	\$0	NA	NA
Miscellaneous Objects	876 - 899	\$0	\$0	\$40	\$0	NA	-100.0%
Equipment	730	\$12,997	\$0	\$59,761	\$0	-100.0%	-100.0%
Instructional Programs Improvement Services	312	\$1,742	\$27	\$0	\$0	-100.0%	NA
Computer Hardware	741	\$5,285	\$0	\$0	\$0	-100.0%	NA
Advertising	540	\$0	\$0	\$57	\$0	NA	-100.0%

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**Biannual Financial Report Data**

**M S D Wabash County Schools (8050)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Periodicals	650	\$44	\$432	\$349	\$0	-100.0%	-100.0%
<b>Student Instructional Support Total</b>		<b>\$4,005,241</b>	<b>\$4,108,060</b>	<b>\$4,006,145</b>	<b>\$3,771,145</b>	<b>-1.5%</b>	<b>-5.9%</b>
<b>Overhead and Operational</b>							
Non - Certified Salaries	120	\$1,960,421	\$2,017,264	\$2,034,544	\$1,971,776	0.1%	-3.1%
Food Purchases	614	\$394,235	\$404,340	\$407,479	\$469,177	4.4%	15.1%
Light and Power - Other Than Heating and Cooling	625	\$357,391	\$348,603	\$345,751	\$356,920	0.0%	3.2%
Equipment	730	\$202,089	\$262,896	\$257,266	\$347,747	14.5%	35.2%
Certified Salaries	110	\$259,058	\$260,711	\$259,145	\$288,693	2.7%	11.4%
Group Health Insurance	222	\$265,542	\$277,599	\$290,364	\$275,572	0.9%	-5.1%
Public Employees Retirement Fund	214	\$189,377	\$208,772	\$247,490	\$256,103	7.8%	3.5%
Workers Compensation Insurance	225	\$58,959	\$64,594	\$94,898	\$205,911	36.7%	117.0%
Gasoline and Lubricants	613	\$244,937	\$252,344	\$246,782	\$191,301	-6.0%	-22.5%
Insurance	520	\$130,619	\$150,348	\$172,540	\$173,619	7.4%	0.6%
Operational Supplies	611	\$113,409	\$101,078	\$117,068	\$153,917	7.9%	31.5%
Social Security Noncertified	211	\$152,463	\$156,931	\$156,692	\$152,179	0.0%	-2.9%
Heating and Cooling for Buildings - Gas	622	\$98,214	\$94,437	\$195,428	\$123,852	6.0%	-36.6%
Repairs and Maintenance Services	430	\$58,940	\$84,549	\$114,394	\$105,938	15.8%	-7.4%
Student Transportation Services	510	\$96,578	\$94,429	\$101,394	\$95,120	-0.4%	-6.2%
Vehicles	731	\$120,197	\$110,007	\$779,615	\$82,801	-8.9%	-89.4%
Other Professional and Technical Services	319	\$89,160	\$70,634	\$73,850	\$62,943	-8.3%	-14.8%
Nonlicensed Employees	136	\$50,327	\$64,715	\$58,065	\$59,825	4.4%	3.0%
Content	747	\$11,211	\$51,422	\$58,863	\$57,398	50.4%	-2.5%
Water and Sewage	411	\$27,188	\$25,102	\$25,480	\$29,762	2.3%	16.8%
Tires and Repairs	612	\$18,887	\$19,445	\$19,375	\$21,865	3.7%	12.9%
Social Security Certified	212	\$19,010	\$19,426	\$19,441	\$21,739	3.4%	11.8%
Removal of Refuse and Garbage	412	\$16,929	\$17,509	\$23,091	\$18,832	2.7%	-18.4%
Telephone	531	\$42,818	\$31,294	\$19,067	\$16,923	-20.7%	-11.2%
Teacher Retirement Fund, After 7-1-95	216	\$15,756	\$16,062	\$15,760	\$16,810	1.6%	6.7%
Travel	580	\$9,880	\$14,363	\$15,072	\$16,291	13.3%	8.1%
Severance/Early Retirement Pay	213	\$11,711	\$11,406	\$19,061	\$15,488	7.2%	-18.7%
Board of Education Services	318	\$11,882	\$12,336	\$5,382	\$12,179	0.6%	126.3%
Statistical Services	317	\$0	\$0	\$0	\$11,592	NA	NA
Board Member Compensation	115	\$10,000	\$10,000	\$10,000	\$10,000	0.0%	0.0%
Dues and Fees	810	\$9,010	\$9,251	\$8,801	\$8,720	-0.8%	-0.9%
Student Trans. Purch. From Another IN School Corp. Within Stat	511	\$5,746	\$9,297	\$7,605	\$8,166	9.2%	7.4%
Other Group Insurance Authorized by Statute	224	\$7,351	\$7,119	\$6,476	\$7,741	1.3%	19.5%
Other Employee Benefits	241 - 290	\$7,175	\$8,994	\$7,499	\$6,974	-0.7%	-7.0%
Computer Hardware	741	\$18,818	\$10,518	\$30,122	\$6,727	-22.7%	-77.7%

**Trends in School Corporation Expenditures by Object**

**Biannual Financial Report Data**

**M S D Wabash County Schools (8050)**

Object Name	Object	FY 2012	FY 2013	FY 2014	FY 2015	4 Year	
						Compound Annual Growth	Percent Change 2014 to 2015
Advertising	540	\$3,899	\$4,342	\$4,190	\$4,073	1.1%	-2.8%
Teacher Retirement Fund, Prior to 7-1-95	215	\$3,271	\$3,226	\$3,272	\$3,858	4.2%	17.9%
Other Supplies and Materials	615, 660 - 689	\$2,546	\$1,618	\$4,751	\$3,525	8.5%	-25.8%
Group Life Insurance	221	\$3,123	\$3,098	\$2,935	\$3,368	1.9%	14.8%
Other Public or Private Utility Services	419	\$3,717	\$6,491	\$5,489	\$3,364	-2.5%	-38.7%
Connectivity	744	\$48,347	\$320	\$1,031	\$3,270	-49.0%	217.1%
Other Communication Services	533 - 539	\$3,592	\$1,917	\$1,668	\$2,553	-8.2%	53.0%
Rentals	440	\$1,732	\$2,337	\$2,328	\$2,477	9.4%	6.4%
Bank Service Charges	871	\$2,550	\$2,282	\$2,188	\$2,164	-4.0%	-1.1%
Official Bond Premiums	525	\$1,920	\$1,920	\$1,920	\$1,880	-0.5%	-2.1%
Cleaning Services	420	\$225	\$150	\$0	\$1,283	54.5%	NA
Other Purchased Services	593	\$1,997	\$684	\$2,111	\$1,034	-15.2%	-51.0%
Periodicals	650	\$973	\$993	\$468	\$716	-7.4%	52.9%
Services Purch. From School Corp/Ed Service Ag. in State	591	\$619	\$1,163	\$441	\$362	-12.5%	-17.9%
Unemployment Insurance	230	\$477	\$802	\$31	\$268	-13.5%	764.4%
Postage and Postage Machine Rental	532	\$78	\$97	\$0	\$43	-13.6%	NA
Miscellaneous Objects	876 - 899	\$71,506	\$0	\$0	\$0	-100.0%	NA
Staff Services	314	\$0	\$0	\$2,661	\$0	NA	-100.0%
Other Purchased Property Services	490 - 499	\$0	\$497	\$0	\$0	NA	NA
Telecommunications Equipment	745	\$17,363	\$2,142	\$0	\$0	-100.0%	NA
Data Processing Services	316	\$4,854	\$0	\$0	\$0	-100.0%	NA
Instructional Programs Improvement Services	312	\$0	\$135	\$300	\$0	NA	-100.0%
Late Payments	872	\$35	-\$35	\$0	\$0	-100.0%	NA
<b>Overhead and Operational Total</b>		<b>\$5,258,108</b>	<b>\$5,331,973</b>	<b>\$6,279,643</b>	<b>\$5,694,841</b>	<b>2.0%</b>	<b>-9.3%</b>
<b>Non Operational</b>							
Redemption of Principal	831	\$993,300	\$1,035,000	\$1,880,000	\$3,036,881	32.2%	61.5%
Construction Services	450	\$2,013,245	\$784,041	\$452,876	\$691,614	-23.4%	52.7%
Interest	832	\$376,659	\$438,605	\$441,504	\$383,915	0.5%	-13.0%
Equipment	730	\$281,760	\$227,154	\$130,925	\$243,873	-3.5%	86.3%
Computer Hardware	741	\$224,954	\$185,122	\$135,384	\$151,079	-9.5%	11.6%
Nonlicensed Employees	136	\$91,280	\$91,994	\$86,341	\$140,847	11.5%	63.1%
Certified Salaries	110	\$108,711	\$103,705	\$107,878	\$121,483	2.8%	12.6%
Buildings	720	\$130,959	\$59,195	\$13,883	\$63,801	-16.5%	359.5%
Non - Certified Salaries	120	\$18,881	\$18,627	\$17,231	\$22,966	5.0%	33.3%
Content	747	\$54,674	\$16,049	\$56,385	\$19,785	-22.4%	-64.9%
Connectivity	744	\$168,109	\$44,934	\$2,758	\$17,759	-43.0%	544.0%
Rentals	440	\$48,382	\$15,592	\$16,800	\$16,800	-23.2%	0.0%
Social Security Noncertified	211	\$8,141	\$8,225	\$7,497	\$11,385	8.7%	51.9%

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**Biannual Financial Report Data**

**M S D Wabash County Schools (8050)**

<b>Object Name</b>	<b>Object</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>4 Year Compound Annual Growth</b>	<b>Percent Change 2014 to 2015</b>
Social Security Certified	212	\$8,167	\$7,764	\$8,262	\$10,194	5.7%	23.4%
Improvements Other Than Buildings	715	\$1,263	\$62,210	\$7,466	\$9,362	65.0%	25.4%
Miscellaneous Objects	876 - 899	\$8,200	\$8,200	\$8,200	\$8,200	0.0%	0.0%
Teacher Retirement Fund, After 7-1-95	216	\$5,401	\$5,556	\$6,848	\$8,081	10.6%	18.0%
Other Professional and Technical Services	319	\$195,835	\$3,390	\$4,387	\$4,781	-60.5%	9.0%
Public Employees Retirement Fund	214	\$1,307	\$1,254	\$1,402	\$1,837	8.9%	31.1%
Teacher Retirement Fund, Prior to 7-1-95	215	\$1,516	\$1,131	\$928	\$1,210	-5.5%	30.3%
Postage and Postage Machine Rental	532	\$761	\$784	\$789	\$885	3.8%	12.1%
Awards	875	\$500	\$1,000	\$500	\$500	0.0%	0.0%
Licensed Employees	135	\$658	\$415	\$295	\$465	-8.3%	57.6%
Telephone	531	\$807	\$956	\$552	\$438	-14.2%	-20.7%
Bank Service Charges	871	\$40	\$20	\$60	\$75	17.0%	25.0%
Other Supplies and Materials	615. 660 - 689	\$0	\$282	\$30	\$29	NA	-3.5%
Other Technology Hardware	746	\$6,830	\$13,449	\$120	\$0	-100.0%	-100.0%
Wireless Equipment	743	\$14,718	\$9,812	\$0	\$0	-100.0%	NA
Unemployment Insurance	230	\$1,707	\$18	\$0	\$0	-100.0%	NA
<b>Non Operational Total</b>		<b>\$4,766,764</b>	<b>\$3,144,482</b>	<b>\$3,389,301</b>	<b>\$4,968,245</b>	<b>1.0%</b>	<b>46.6%</b>
<b>Grand Total</b>		<b>\$28,562,882</b>	<b>\$25,999,859</b>	<b>\$27,067,950</b>	<b>\$28,201,332</b>	<b>-0.3%</b>	<b>4.2%</b>